

7.25

App. F. IX-4

Previous References.

(1940-1
War)

War File No. 105-40
Serial Nos. 1 & 2

Later References.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two only

Part B for September 1941

SUBJECT.

Exemption from the payment of municipal
tax in respect of bicycles owned by civic guards.

M. Krishnan.
18.9.41.

451/W. Exemption from the payment of Municipal Tax
in respect of Bicycles owned by Civic
guards

General and Revenue
Secretariat

W File No. 105

of 1940-1

[App. F. III-2]

Serial
No.

1

From The D. M. Mysore.

G.I. 1008/3940 dated the 12th Aug. 41

re. the grant of exemption from the payment
of Municipal Tax in respect of bicycles
owned by Civic guards

The D. M. Mysore has stated that one
of the suggestions which found favour at the
meeting on the 5th July 41 at the Dewari
Chambers was the grant of exemption from the
payment of Municipal Tax in respect of
bicycles owned by Civic guards. The present
suggestion is that Govt might issue a
general order exempting all bicycles owned by
Civic guards from taxation in all the
Municipalities of the State. Since such a
concession will give a great fillip to the
movement. Sec 5 & 6 of the Civic Guards Act
the Civic guards have the same powers, privileges
as members of the Regular Police Force and
in the case of the Mysore City Municipality
it is stated that vehicles and animals belonging
to the members of the City Police Force are exempt
from Municipal Taxation. It is not known
whether such a section provision exists in the
Bangalore City Municipality or the other Municipalities
in the State. Further the IGP has made no
reply in the matter, though the subject was discussed
at the Dewari Chambers. Since the present suggestion
is to issue a general order, it is a point for
consideration whether the IGP may be consulted

Exemption from the payment of Municipal Tax
in respect of Bicycles owned by
Civic Guards

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Further the L.S.G. Pr may perhaps be
consider whether a similar provision
as the one referred to in the case of the
Mysore City Municipality, exists in the
case of the other Municipalities and whether
it is practicable or desirable to issue
a general order. If such an order can
be issued for all the Municipalities,
perhaps the order has to issue in the Municipal
Section. Specifying the power under which
it is issued. Subs for period and order

(PS
1978)

The question ~~arises~~ ~~is~~ involves
~~the~~ ~~is~~ is one that affects
the revenues of local Self-Governing
bodies and may lead to controversy
& differences of opinion.

The services expected of the
Civic Guards are not of a continuing
nature and no financial payment
is ordinarily indicated - though on
special occasion an allowance of not exceeding
0-8-0 may be paid. The case of these
may not stand on a par with regular
Police Force for purposes of exemption
from taxes on vehicles, animals, tolls etc.
The duties of the Police in the local area
are of a constant ~~and~~ continuous
nature. The movement is in its infancy

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and the grant of special privileges
may be taken up after the organisation
has worked for a year or two and the
people have begun to feel their general
usefulness. If necessary, the
D.G.P. also may be un-officially
consulted in this the first instance,
and the L.S.G. consulted if the proposal
is to be proceeded with. JOL

15/8/41

Chief Secy I think it is much more
essential that the local body which has to
grant the Exemption, is consulted. If the local
body is not in favour, it would be hard to
compel them the Council to accept the
Exemption. It might prejudice the growth
of the movement and create needless
controversy. The legal aspect of the
General question may be examined.
~~may be consulted~~

~~the Minister~~

MK
15/8

Reference is invited to
Sections 64 & 65 of the C.B. Municipalities Act
and Secs 61 & 62 of the Town Municipalities Act.

In the Act itself, certain exemptions
are provided for, one such being - "one cycle
& one horse kept by the members of the Mysore
Police Force ... for the performance of their official duties."

Power has also been reserved in the
Act for Government to "grant and
define exemptions in exceptional cases"
from payment of tolls or other taxes -

451/W

1096
2

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So from a legal standpoint Govt. can by a special order accord exemption to Civic Guards from payment of taxes on their cycles if the Govt consider the case to be of an exceptional nature. The Police have been granted exempted exemption in respect of vehicle kept for performance of their official duties. The work of a Police officer is of a continuous nature requiring ~~the continuous~~ constant itineration in a local area.

Whether in the case now under advertisement, the above extraordinary power need be exercised by Govt. is for orders. The Secretary, d.S.G., may also be consulted.

Qd
19/8/41

For opinion.

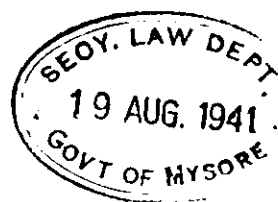
Chief Secy

Law Secy
With Compts }MS
19.8.41Hm
21/8/41.

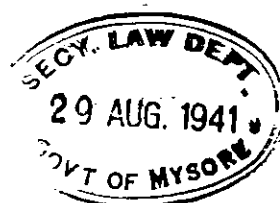
H.V.

A separate note is put up which is submitted for approval
Law Secy) H.V. 28-8

This is entirely a matter of Expediency & of substantial advantage. H



Mr KHS
for a note with
for 21.8.41



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No.

Civic guards are a volunteer organisation whose aims are to render service in times of need, and they are not in receipt of any regular salary as in the case of Police Officers. As this is a new movement with a useful purpose, it is necessary to give it some encouragement to make it popular.

Issuing of free cycle badges to the Civic guards in the State does not involve much cost, and this concession, if extended to them, will be appreciated as a privilege. Though in the usual course, it would be a desirable procedure to consult the local bodies concerned, in this matter, it is doubtful if, having regard to the discussions on this bill in the Representative Assembly and the Legislative Council, the question would be considered unsentimentally by such bodies especially where the Congress party is in a majority. In several other cases, Government have exempted from the payment of Municipal tax, without consulting the local bodies concerned. Moreover, it is necessary to induce a large number of young persons to join the Civic guards. They are of a semi police type and in case ^{of} emergency, they form Police Force for all practical purposes. In view of this fact, it is desirable to take action under the City and Town Municipalities Acts and extend the concession in question to the Civic guards.

In a way, this organisation is an off-shoot of the war conditions prevailing in the country and it is in the nature of an All-India organisation.

W.S./W

Exemption from the payment of Municipal Tax
in respect of 109⁶/₂ Bicycles owned by Civic Guards

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It seems worth-while to know the nature of privileges granted to these guards in the British Indian Provinces. It is desirable to ascertain the practice in this behalf in British Indian Provinces before taking action. The Special Officer who has since returned from Bombay may also be consulted as to the nature of privileges granted to the Civic guards in Bombay.

A

Chief Secy)
M.C.

H.M.
30/8/41

A. may be done.

M.S.
31/8/41

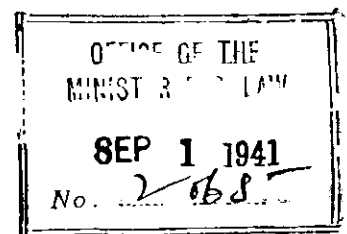
The Special Officer has been asked to frame a set of instructions for the guidance of the D.M. re: the nature of the duties qualifying for the allowance to Civic Guards and the ISB has been addressed in the matter. If approved this job will be sent up to the IG B for considering the Spd Officer re: the privileges granted to the Civic guards in Bombay as well as furnishing his own opinion in the matter of the exemption of municipal tax for bicycles.

RS
(19)

Law Minister)

M.S.
2/9/41

M.S.
1.9.41



Forward me to the IG of Police for perusal and favour of remarks

A.O. No. 5/W. 83.9.41

G. Ramesh
For Chief Secretary

Serial
No.

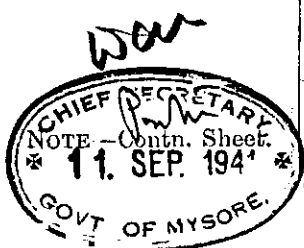
9

Returned with Compliments.

A copy of the concessions
granted to Civic funds in Bombay
is attached. It will be seen
that exemption from licence
tax is not one of them. A
suggestion to exempt cars of
members of the United Section
from payment of vehicle tax
was negatived.

I am no longer in
favour of exempting all
Civic funds from payment
of licence tax, which is only Rs 3/-
per annum, especially now
that the restriction on numbers
has been removed. In addition
to Civic funds, there will be
some hundreds of A.R.P. volunteers
to be considered. Civic funds
already enjoy a liberal
concession in the shape of
free use of room, which consists
of articles which can equally
well be born of duty.

W. S. S. S.
- J. P. S. S.
10-9-41



451/W

Exemption from the payment of Municipal Tax in respect of Bicycles owned by Civic Guards

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General and Revenue
Secretariat

In view of the ISB's opinion before
that he is not in favour of exempting
Civic Guards from payment of bicycle tax
on a par with other concessions enjoyed by them
it is for perusal and orders whether the D M
Mysore. who moved in the matter. may be
informed that Govt are not in favour of the proposal.

RS
11/9

Please find a draft reply to D.C.
indicating that Govt are not in
favour of issuing a general order
as suggested

qol
11/9/41

Subd with a draft for consideration

RS
11/9

qol
12/9

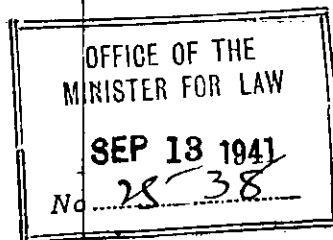
Chief Secy
for appeal order.

Law Minister)

Secretary)

MK
13/9/41

Am
18/9



qol
17/9/41

Am
17/9

6600 744/W & 17 SEP 41 to D M Mysore
745.

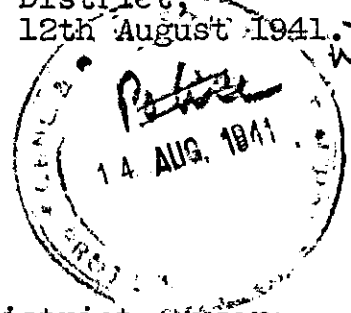
17/9
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W 105-40-1

263/841
P 841
H 51/W

No. G-1008/39-40
awone

Office of the District Magistrate,
Mysore District,
Dated, Mysore, 12th August 1941.



FROM:

K. SUBBA RAO, ESQ., B.A.,
District Magistrate, Mysore District, Mysore.



Rajasevaprakashta.
B.T. KESAVIENGAR, ESQ., B.A.,
Chief Secretary to Government of Mysore,
Bangalore.

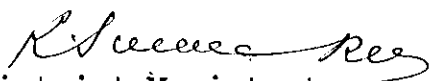
Sir,

I have the honour to state that at the meeting of Officers held in the Dewan's Chambers on the 5th of last month, the question of giving certain concessions and privileges to those enrolled as Civic Guards under Act No. XXVII of 1940 was discussed. One of the suggestions which found favour at the meeting was the grant of exemption from the payment of Municipal tax in respect of bicycles owned by Civic Guards. In this City, there are 143 Civic Guards of whom 45 own bicycles. Their names are given in the enclosed list. The District Superintendent of Police, Mysore, has asked me to address the President, Mysore City Municipal Council, to issue free discs to them. The President with whom I broached the topic gave me to understand that the attitude of the Municipal Council regarding this question was uncertain since a majority of the Municipal Councillors were Congressmen who were generally opposed to the Civic Guard movement. He, therefore, asked me to take up the matter with Government. His suggestion is that the Government might issue a general order exempting all bicycles owned by Civic Guards from taxation in all the Municipalities in the State. In my opinion, such a concession will give a great ^{fillip} ~~fillip~~ to the movement and help us considerably in recruiting proper type of men as Civic Guards. In this connection, I may point out that in the Mysore City Municipality, vehicles and animals belonging to the members of the City Police Force are exempt from Municipal taxation (Vide item h of Appendix C - Page 238

F

of the Mysore City Rules and Bye-laws). Under Sections 5 and 6 of the Civic Guards Act, the Civic Guards, when called out for duty, have the same powers and privileges and are subject to the same discipline as members of the regular Police Force. Such being the case, the grant of the concession asked for cannot be considered as inappropriate. The loss to the Municipalities will be inappreciable. The favour of very early orders on this reference is requested.

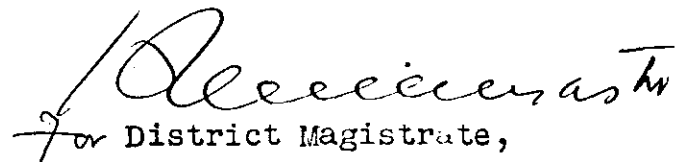
I have the honour to be,
Sir,
Your most obedient servant,


District Magistrate,
 Mysore District.

CIVIC GUARDS - MYSORE CITY.
Persons possessing Cycles.- 45-

Sl. No.	Name.	Address.
1.	Messrs: Gulam Dastagir	Shop Keeper, Devaraj Market, residing in Thuraballi Street, Mandi Mohalla.
2.	Lakshman Singh	Shop Keeper, Thogari Street, Mandi Mohalla.
3.	D'Costa	Clerk, Traffic Manager's Office, II Ediga.
4.	M.Azizuddin	Lime Merchant, I Ediga.
5.	T.K.Srinivasa Murthy	Mandi Mohalla.
6.	Govinda Rao Scindia.	Clerk, Railway Audit Office, I Ediga.
7.	Madiah.	Painter, Kamatageri, Nazarbad.
8.	Setwaji Rao.	Peon under Messrs, Van Ingen & Van Ingen Nazarbad.
9.	S.Puttaswamy.	Land Holder, Narasimharaja Mohalla.
10.	T.Venkataramiah.	K.R.Mills; Narasimharaja Mohalla.
11.	M.Y.Veerabhadrappe.	1099, Chamundi Extension.
12.	V.Puttaswamy.	Doddavokkalageri, K.R.Mills.
13.	T.K.Nanjundiah.	Market Sergeant, Devaraj Market.
14.	H.Ramachandra Rao.	Asst.Sergeant, Devaraja Market.
15.	M.K.Adinarayana Setty.	Merchant, Devaraja Market.
16.	C.Subbiah.	1084, Lashkar Mohalla (C.T.Institute).
17.	L.Narasimhamurthy.	792, B.B.Gardens, Clerk, Sandal Oil Factory.
18.	R.Sadasiviah.	Head Clerk, Special I Class Magistrate's Court, Mysore.
19.	M. Deepaparakash.	Viceroy Road.
20.	G.Raphael.	Loco & Carr Supdt.'s Office.
21.	P.K.Venkatachaliah.	Draftsman, Loco & Carr Supdt.'s Office.
22.	H.N.Narasimha Murthy.	Motor Driver, Palace Electric Dept-
23.	K.L.Veeraraja Urs.	Bench Clerk, I City Court.
24.	G.N.Parthasarathy.	Clerk, Sub Division Office, Mysore.
25.	N.S. Chandrasekhariah.	Executive Engineer's Office, Mysore.
26.	H.R.Narayana Rao.	1348, Krishnamurhtypuram.
27.	R.S.Shankaralingaraja Urs.	Loco Office.
28.	M.N.Kumararaja Urs.	27/1 Fort Mohalla.
29.	M.R.Raja Rao.	Sri Rama Street, Old Agrahar.
30.	L.K.Parasuram.	927, Chamundipura.
31.	G.Veerabhadraiah.	Adikarnatakageri, Paduvarahalli.
32.	M.	

32.	M.B.Gopalakrishna.	'Yadugiri Nilaya', Vanivilasapuram.
33.	T.S.Janardhan.	Student, Vanivilasapuram.
34.	S.Govindaswamy.	Vanivilasapuram.
35.	N.V.Narayana Rao.	Vanivilasapuram.
36.	N.Chennappa.	Vanivilasa Mohalla.
37.	Siddappa.	Paduvarahalli.
38.	C.Krishnappa.	Vanivilasa Mohalla.
39.	T.K.Ramanna.	356, Vanivilasa Mohalla.
40.	N.V.Krishnaswamy.	2744, Vanivilasa Mohalla.
41.	B.L.Narayana Rao.	Vanivilasa Mohalla.
42.	A.Mahadeviah.	Vanivilasa Mohalla.
43.	B.L.Shankaranarayana Setty.	2890, Vanivilasa Mohalla.
44.	G.S.Krishna Murthy.	480, Vanivilas Mohalla.
45.	M.A.Radhakrishna.	2957, Vanivilas Mohalla.


 For District Magistrate,
 Mysore District.

CONCESSIONS ENJOYED BY CIVIC GUARDS IN BOMBAY.

1). Free travel (on rear seats only) on Tramcars as in the case of Policemen.

2). Free grant of petrol at the rate of one gallon per turn of duty (including practice) to members of the Motorised section of the Bombay City Civic guards.

3). Payment by Government of extra risk premia on cars belonging to the members of the motorized Section.

4). Compensation to Civic Guards (and also to A.R.P. volunteers) for injuries sustained by them in the performance of ~~their~~^{their} duties and pensions to their families in case of their being killed, the monthly rate of pension not exceeding Rs.100/- in each case.

5). Payment of half the cost of rifles and ammunition on the prescribed scale in the case of Miniature rifle shooting clubs formed the benefit of Civic ~~Guards~~ Guards in the Province.

6). Permission to open a personal ledger account in Government Treasuries for crediting thereto contributions from the supporters and sympathisers of the organisation and to ~~adminis~~^{adminis} administer the fund for the benefit of Civic guards and to the audit of the accounts of the fund, free of cost, by the Examiner, Local Fund Accounts.

25

SUBJECT.....

Section W

File No. 105-40

Serial No. 2

Diary No. of letter replied to.....

General and Revenue Secretariat

()

the 19

Date of issue.....

17.9.41

Signed by.....

Mr. C. G. R.

A General order of the nature
referred to and

List of enclosures.....

Copied by.....

Examined by.....

No. 744/W.

To

The D. M. Mysore

Sir, With refer to your letter
no G.I. 1008/39-40 dated the 12th aug. 41
suggesting that the govt might issue
a general order exempting all
bicycles owned by Civic Guards
from taxation in all the Municipalities
in the State, I am directed to
consider it inexpedient to issue any order that the
State that Govt are not in favour
of the proposal. Proposal cannot be
of issuing a general order as
Suggested above

I am etc

G.R.

MS
1369

Chief Secy (G.I.)

17th September 1941.

No 744/W.
W 105-40-2

The District Magistrate,
Mysore District.

With reference to your letter No.G.I.1008/39-40 dated the 12th August 1941 suggesting, that the Government might issue a general order exempting all bicycles owned by Civic Guards from taxation in all the Municipalities in the State, I am directed to state that Government consider it inexpedient to issue a general order of the nature referred to and regret that the proposal cannot be approved.

I have the honour to be,

Sir,

Your most obedient servant,

(Sd.) B.T. Kesavaiah.

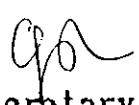
~~For~~ Chief Secretary to Government.

Memo No.

745/W

Dated the 17th September 1941.

Copy of the above is forwarded with compliments to the Inspector General of Police in Mysore, Bangalore.


For Chief Secretary to Government.

